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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CALAIS

2012-13

070 - 877

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	249	115	364	277	641
10	ATTENDING PUPILS (OCTOBER 2011)	253	98	351	258	609
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	251.0	106.5	357.5 ( 57%)	267.5 ( 43%)	625.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	14.8 (17:1)	6.7 (16:1)	17.8 (15:1)	=	39.3	/	41.0	=	.96	X	2285,767	=	1250,772	943,564
B.	GUIDANCE	0.8 (315:1)	0.3 (315:1)	1.2 (225:1)	=	2.3	/	2.0	=	1.15	X	110,336	=	72,325	54,561
C.	LIBRARIANS	0.3 (720:1)	0.1 (720:1)	0.4 (720:1)	=	0.8	/	1.0	=	.80	X	64,524	=	29,423	22,196
D.	HEALTH	0.3 (720:1)	0.1 (720:1)	0.4 (720:1)	=	0.8	/	1.5	=	.53	X	81,204	=	24,532	18,506
E.	EDUCATION TECHS	2.8 (090:1)	1.2 (090:1)	1.2 (225:1)	=	5.2	/	3.0	=	1.73	X	49,932	=	49,238	37,144
F.	LIBRARY TECHS	0.6 (450:1)	0.2 (450:1)	0.6 (450:1)	=	1.4	/	0.0	=	1.40	X	0	=	11,421	8,616
G.	CLERICAL	1.4 (180:1)	0.6 (180:1)	1.5 (180:1)	=	3.5	/	3.0	=	1.17	X	89,306	=	59,558	44,930
H.	SCHOOL ADMIN.	0.9 (275:1)	0.4 (275:1)	0.9 (284:1)	=	2.2	/	2.8	=	.79	X	209,218	=	94,211	71,071

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		13,228	9,898
B.	Supplies and Equipment	346	478		123,695	127,865
C.	Professional Development	59	59		21,093	15,783
D.	Instructional Leadership Support	24	24		8,580	6,420
E.	Co- and Extra-Curricular Student	34	114		12,155	30,495
F.	System Administration/Support	220	220		78,650	58,850
G.	Operations & Maintenance	1,013	1,204		362,148	322,070

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	261,640	197,377
B.	Education & Library Technicians	36.00%	21,837	16,474
C.	Clerical	29.00%	17,272	13,030
D.	School Administrators	14.00%	13,190	9,950

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-64,188	-48,419
16	Adjustment for Title I Revenues	-124,772	-94,126

17	TOTALS	2336,006	1866,253
18	E.P.S. RATES	6,534	6,977

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          330.0          155.0          485.0
      OCTOBER 2009         338.0          152.0          490.0
      APRIL 2010           330.0          152.0          482.0
      OCTOBER 2010         329.0          156.0          485.0
      APRIL 2011           329.0          155.0          484.0
      OCTOBER 2011         317.0          153.0          470.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                323.0 +      5.83    X          6,534.00    =      2,148,575.22
      9-12 PUPILS               154.0 +      0.00    X          6,977.00    =      1,074,458.00
      ADULT EDUC. COURSES AT .1    0.1          X          6,977.00    =      697.70
      K-8 EQUIV. INSTR. PUPILS    0.125        X          6,534.00    =      816.75
      9-12 EQUIV. INSTR. PUPILS    0.000        X          6,977.00    =      0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6467    208.9    X .15    X          6,534.00    =      204,742.89
      9-12 DISADVANTAGED @ .6467    99.6    X .15    X          6,977.00    =      104,236.38
      K-8 LIMITED ENGLISH PROF.      6.0    X .700    X          6,534.00    =      27,442.80
      9-12 LIMITED ENGLISH PROF.     0.0    X .700    X          6,977.00    =      0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        323.0          X          43.00    =      13,889.00
      9-12 STUDENT ASSESSMENT        154.0          X          43.00    =      6,622.00
      K-8 TECHNOLOGY RESOURCES       323.0          X          98.00    =      31,654.00
      9-12 TECHNOLOGY RESOURCES       154.0          X          296.00   =      45,584.00
      K-2 PUPILS                    126.0    X .10    X          6,534.00   =      82,328.40

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =      0.00

OPERATING ALLOCATION                                3,741,047.14
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 3,628,815.72

30  ADJUSTED TOTAL OPERATING ALLOCATION                                3,628,815.72

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					401,585.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	773,905.22	X	101.10%	=	782,418.18
35	TRANSPORTATION - EPS ALLOCATION					259,426.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,443,429.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,072,245.71

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	CALAIS				
	11/01/12	ADDN/RENV ELEM AND HIGH	386,350.00	95,255.68	481,605.68
	05/01/13	ADDN/RENV ELEM AND HIGH	0.00	101,930.72	101,930.72
42	TOTAL PRINCIPAL & INTEREST		386,350.00	197,186.40	583,536.40
43	APPROVED LEASES FOR 2011-12 - CALAIS				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - CALAIS				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - CALAIS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				583,536.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,655,782.11

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
CALAIS	477.0 100.00%		5,655,782.11		0.00		5,655,782.11	
TOTAL	477.0						5,655,782.11	
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		2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
CALAIS		182,200,000	7.690		1,401,118.00		5,655,782.11	1,401,118.00 100.00% 7.69M
TOTAL		182,200,000			1,401,118.00		5,655,782.11	1,401,118.00 100.00% 7.69M
					TOTAL ALLOCATION		LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					5,655,782.11	1,401,118.00	4,254,664.11
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					5,655,782.11	1,401,118.00	4,254,664.11
51	PLUS AUDIT ADJUSTMENTS							0.00
52	LESS AUDIT ADJUSTMENTS							0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00
59D	BUS REFURBISHING ADJUSTMENT							0.00
59E	LESS MAINECARE SEED - PRIVATE							479.90
59E	LESS MAINECARE SEED - PUBLIC							0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N							4,254,184.21
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	24.77%	STATE SHARE % = 75.23%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	24.78%	STATE SHARE % = 75.22%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					5,768,013.53		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	305,887.31	305,927.30	0.00	0.00
August	305,887.31	305,927.31	0.00	0.00
September	305,887.31	305,927.31	0.00	0.00
October	305,887.31	305,927.31	0.00	0.00
November	305,887.31	0.00	481,605.68	481,605.68
December	305,887.31	0.00	0.00	0.00
January	305,887.31	0.00	0.00	0.00
February	305,887.31	0.00	0.00	0.00
March	305,887.31	0.00	0.00	0.00
April	305,887.31	0.00	0.00	0.00
May	305,887.31	0.00	101,930.72	0.00
June	305,887.40	0.00	0.00	0.00
Total	3,670,647.81	1,223,709.23	583,536.40	481,605.68